Federal Programs
Sub-recipient Monitoring Guidebook

Updated 1/16/2018

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Overview

This document is designed to provide guidance to State Board authorized charter schools on the required documentation and expectations during the sub-recipient on-site and desktop review monitoring process. The monitoring process is a review of programming and implementation, including fiscal components of specific grant programs.

It is important that school personnel participating in the grant programs participate in gathering and uploading required documentation and that they be available to speak in-depth to the programs monitored during the on-site visit. The individual program coordinators responsible for program implementation must be present for the on-site visit as federal programs staff will engage them in the interview process. It is also recommended that the school business manager be available for interviews if determined necessary by the on-site review team. The federal programs team annually determines which schools are monitored based on multiple criteria, including but not limited to: monitoring history; history of past audit findings; reports of fraud; and history of late application and report submissions.

Monitoring Process

A one-day monitoring review will be held in the school office of the selected schools, and the State Board's federal programs team will conduct the reviews in conjunction with the State Board's site visit monitoring team. The school will receive notification at least four (4) weeks in advance of their scheduled visit, including logistical information, an agenda, and this monitoring guidance document. Monitoring reviews will cover broad or consolidated requirements—that is, common requirements across all grants—as well as requirements specific to individual programs. The reviews are neither intended to be exhaustive nor to ensure compliance with each and every requirement within the law. Rather, they are to verify compliance with items required by federal and state funding and major program requirements within specific grant programs (Title I, Part A; Title II, Part A; and Title III, Part A). Note – only grants under which the schools receives funds will be reviewed.

The federal programs team will verify that the school meets the following sub-recipient requirements:

1. School Needs Assessment/School Improvement Plan
2. Effective Educators and Leaders
3. Instructional Initiatives
4. Public Reporting Provisions
5. Promoting Safe and Supportive School Environments
6. Title I, Part A— Parental Involvement
7. Parents' Right to Know Provisions
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9. Title I, Part A-- Certification and Licensure Requirements
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12. Title II, Part A—Teacher & Principal Training & Recruitment
13. IDEA-- Special Education Services for School-Aged Children
14. Fiduciary Responsibilities
15. Additional Requirements

The monitoring reviews will be divided into three main parts: Document Collection, On-Site Visit, Conference Call, and Report/Results.

Document Collection

Schools must submit all required documentation through a file sharing website identified by the federal programs team such as Google Drive, Box.com, SharePoint, or DropBox. Each school will have its own site developed by federal programs. Any documentation noted as having been submitted via E-Plan, the Policy Audit, or the Reporting Calendar are not required to be submitted again (however, if any changes have been made, or if a document originally submitted via the Policy Audit was flagged for changes, the school must submit an updated version). The school must demonstrate compliance with monitoring requirements by producing an artifact as described in the documentation portion of each section. Schools will be able to begin uploading documentation once the monitoring dates have been selected. Schools will have until two (2) weeks prior to the visit to upload documents. The federal programs team will review the documents ahead of the on-site visit. If there is any documentation missing or incomplete, the federal programs team will contact the school, and there will be an opportunity to submit additional documentation prior to the on-site visit. Once all documentation has been submitted, the federal programs team will review and determine questions for the on-site visit.

On-Site Visit

During the on-site visit, the federal programs team will ask questions on the different monitoring requirements. The purpose of the on-site visit is to gather more information related to each of these requirements. Also, the federal programs team is always interested in highlighting promising practices in schools, and the on-site visit will provide an opportunity for them to inquire about any practices which can be shared with other schools.

Conference Call

After the on-site visit has concluded, the federal programs team will schedule a conference call with

federal programs personnel at the school. The purpose of the conference call will be to address any additional questions. Questions that may be asked during this phone call are outlined in the Guiding Questions portion of each section.

Report/Results

Preliminary findings will be presented to school leaders at the conclusion of the desktop review, on-site visit, and conference call. A formal written report will be sent to school leaders within six (6) weeks after the visit. The formal report will include strengths, weaknesses, any corrective action necessary, and offer for technical assistance, if needed.

Annual Monitoring Requirements

1.   School Needs Assessment/School Improvement Plan

Needs Assessment

Requirement

The school shall use the state academic assessments and other indicators to annually review the progress of the school and identify needs. The comprehensive needs assessment should:

- Involve a broad base of school and community stakeholders;
- Identify and analyze data;
- Identify areas of strength, growth, and improvement; and
- Prioritize needs.

Documentation

- Synopsis of the needs identified by annual progress reviews (*submitted via E-Plan*); and
- A copy of the Tennessee School Improvement Plan (TSIP) (*submitted via E-Plan*).

Guiding Questions

1.1   How does the school use student achievement and behavior data to identify the needs of all students?

1.2   Provide a brief overview of the TSIP needs assessment processes. An effective and comprehensive needs assessment must take into account data from all aspects of the school. Therefore, a comprehensive needs assessment may include a review of the following:

- Student achievement data (including all sub-groups)
- Community and school demographic information
- Professional development
- Student attendance
- Student behavior
- Parental involvement activities and responses
- Teacher readiness and qualifications
- Course offerings
- Community perception of school effectiveness
- Teacher expectations
- Student expectations
- Parent/Guardian expectations

- Community expectations
- Community and business partnerships

1.3 Who are members (roles/positions, *not* names) of the TSIP committee, and how do school administrators solicit their input throughout the year?

1.4 What are the priorities identified by the needs assessment?

1.5 What strategies are being employed to address these priorities?

1.6 How do the identified priorities influence use of funds? Provide examples of how funds are integrated to address the priorities.

1.7 What is the school-level process for reviewing student achievement data? Who (role/position, *not* names) comprises the school-level data teams, and how often do they meet?

1.8 Describe the process/methods of determining the effectiveness of the TSIP and related initiatives.

<u>Needs Assessment Reporting</u>

Requirement

The school shall publicize and disseminate the results of the local annual review to parents/guardians, teachers, principals, schools, and the community so that the teachers, principals, other staff, and schools can continually refine, in an instructionally useful manner, the program of instruction to help all children the school serves to meet the challenging state's student academic achievement standards.

Documentation

- Communication of the results of the school's annual review of progress to parents/guardians and the public (*does not apply to schools in the first year of operation*).

Guiding Questions

1.9 How does the school disseminate its annual progress to parents/guardians, teachers, principals, and the community? (If the school is in its first year, discuss your plan.)

1.10 Which of the methods used to disseminate the school's annual progress to parents/guardians, teachers, principals, and the community did you find successful? (If the school is in its first year, discuss your plan.)

2.   Effective Educators and Leaders

<u>Professional Development Plan</u>

Requirement

The school provides a description of professional development activities that will be made available to teachers, superintendents, principals, and paraprofessionals in order to increase student achievement and eliminate the achievement gap in core academic areas between low-income and minority students and their peers.

Documentation

A copy of the professional development plan that:

- Includes a description of the opportunities offered to staff;
- Includes strategies to address the needs of all students;
- Aligns with Tennessee State Academic Standards;
- Is founded on scientifically-based research;
- Was developed by key stakeholders (teachers, principals, administrators, other appropriate school personnel, parents/guardians, etc.);
- Includes development of and support for school leadership teams, including assignment and evaluation of school leaders; and
- Includes a process for ensuring the effectiveness of PD offerings.

What strategies are used to enable teachers to address the needs of students with different learning styles, including students with special needs, gifted and talented students, and students with limited English proficiency? Are general education teachers who have students with IEPs or EL students provided training on serving these students? Are offerings focused on homelessness, poverty, and cultural competency provided to educators?

Guiding Questions

2.1   Describe the professional development opportunities provided to teachers, principals, paraprofessionals, and pupil services personnel in order to increase achievement for all students in core academic areas.

2.2   What process is used to ensure that the professional development opportunities are based on the results of the needs assessment?

2.3   How do you ensure that professional development activities, curriculum, and programs in core academic areas are aligned to the Tennessee State Academic Standards and based on scientifically-based research?

2.4.   How does the school ensure the professional development opportunities meet the definition of high quality? High quality professional development opportunities are connected through a broader strategy to eliminate the achievement gaps and are not exclusively one-day or short-term workshops or conferences.

2.5   How are the professional development plan and opportunities regularly evaluated for their impact on increased teacher effectiveness and improved student achievement in core academic areas?

2.6   How are the findings from the evaluation of the opportunities used to strengthen the professional development plan?

<u>Effective Educators</u>

Requirement

The school has policies, procedures and practices in place to ensure equity as well as an effective cadre of teachers and paraprofessionals.

Documentation

- Recruitment procedures and/or strategies for highly-effective teachers, including special education and ESL, and a plan to recruit educators from diverse backgrounds (*submitted via Policy Audit*);
- Plan/procedure to fill teaching positions in hard-to-staff subjects;
- Process to ensure licensed, highly effective teachers and paraprofessionals are hired and retained;
- Process/plan for support, supervision, and evaluation of teachers and staff; and
- Differentiated pay plan (*submitted via Policy Audit*).

Guiding Questions

2.7   How are you evaluating the success of your recruitment strategies and/or adjusting your strategies to ensure successful recruitment of teachers, especially with regard to hard to staff

positions?

2.8   What strategies are you implementing as part of your differentiated pay plan and how do educators qualify? How are you using your differentiated pay plan to recruit and retain effective teachers, especially in hard to staff areas?

2.9   Describe the specific strategies and/or incentives for retaining highly effective teachers, including whether opportunities for leadership are offered to teachers.

2.10   What school-level support is available to teachers with low teacher-effectiveness scores?

2.11   Describe the process to annually review human capital data, including the distribution of evaluation scores, teacher absenteeism rates, and educator participation in professional development offerings.

2.12   Describe the strategies being implemented to address within-school equity gaps in staffing/resources.

3. Instructional Initiatives

Requirement

The school should work with the district to implement instructional initiatives based on the district and school's needs assessment, as well as input from a multitude of different stakeholders.

Documentation

- Implementation plan for RTI^2 by grade span (*submitted via Policy Audit*);
- Documentation that class scheduling accommodates RTI^2, meets minimum times for Tier II and Tier III, and that Tier II and III services are provided separately from special education services stipulated in IEPs;
- Procedures for seamless transition from preschool to elementary school (*elementary schools only*); and
- Preschool eligibility determination process (*elementary schools offering pre-K only*).
- Provide the name of the universal screener and progress monitoring tool utilized by the school for RTI^2. Describe the membership of the school RTI^2 team, how often they meet, and what training/updates they are provided.

Guiding Questions

3.1   Describe the instructional initiatives provided by the school. How are the effectiveness of these initiatives determined? How much time is dedicated to instruction in core content areas?

3.2   If the school uses instructional interventionists, discuss the school assignment and job responsibilities of the interventionists (including Read to be Ready). Which funding sources are used to pay for the interventionists?

3.3   Describe how the school is working with TEIS and pre-K program to ensure a seamless transition from preschool to elementary. How is the school keeping track to ensure these meetings are taking place? (*elementary schools only*)

3.4   How is the school monitoring the effectiveness of its pre-K program? What training and professional development opportunities are offered to pre-K teachers? (*elementary schools with pre-K only*)

4.   Public Reporting Provisions

Requirement

The school must have processes in place to carry out the required public reporting provisions.

Documentation

- Communications used to inform parents/guardians and the public about school performance on state assessments (*Does not apply to schools in the first year*).

Guiding Questions

4.1   What strategies are used to ensure that parents/guardians and the public are informed of school performance? (For schools in the first year, describe your plan.)

4.2   How does the school ensure that school performance information is accessible to all parents/guardians and the public? (For schools in the first year, describe your plan.)

5.   Promoting Safe and Supportive School Environments

Requirement

Schools must work to create a safe and supportive school environment that protects the rights of all students and promotes a positive climate that fosters learning.

Documentation

- School policy on bullying and student harassment (*submitted via Policy Audit*).

Guiding Questions

5.1   Describe the positive behavioral supports or systems in place in the school.

5.2   How does the school ensure adherence to Family Educational Rights and Privacy Act (FERPA) guidelines by staff members?

5.3   Describe the school initiatives to evaluate and address inequities in disciplinary actions among student subgroups, including ELs, students with disabilities, etc.

5.4   Describe the school's process for reviewing chronic absenteeism rates and designing a plan of action.

6. Title I, Part A – Parental Involvement

Parental Involvement Policy

Requirement

Each school that receives Title I, Part A funds shall develop jointly with, agree on with, and distribute to, parents/guardians of participating children a written involvement policy. The policy must include parent involvement in the (1) planning, (2) review, and (3) improvement of Title I, Part A funded programs.

Documentation

- The school parent involvement policy, as required by State Board LEA Policy 4502 (*submitted via Policy Audit*); and
- Documentation (agendas; summaries of meetings, focus groups, or advisory committees; sign-in sheets; parent recommendations or feedback, etc.) demonstrating that parents/guardians were involved in the planning, review, and improvement of Title I, Part A funded programs, including development of the parent involvement policy.

Guiding Questions

6.1   How are all parents/guardians of students served with Title I, Part A funds involved in the (1) planning, (2) review, and (3) improvement of programs and services supported with Title I, Part A funds?

6.2   What is an example of how the parental involvement impacted policy?

Annual Meeting, Parental Involvement

Requirement

Each school served with Title I funds shall convene an annual meeting, at a convenient time, to which all parents/guardians of participating children shall be invited and encouraged to attend, to inform parents/guardians of their school's Title I program, explain the requirements of the Title I program, and the explain the rights of parents/guardians to be involved in the Title I program.

Documentation

- Documentation of the annual Title I meeting, informing parents/guardians of their school's participation in Title I, Title I requirements, and parents'/guardians' right to be involved

(*submitted via Reporting Calendar*).

6.3   What does the school do to encourage parents/guardians to attend the annual Title I meeting?

6.4   What ongoing processes does the school use to ensure that communication regarding curriculum, assessment, and student benchmarks continues with parents/guardians throughout the school year? What did you find to be most successful?

<u>Shared Responsibility, Parental Involvement</u>

Requirement

Each school receiving Title I funding shall jointly develop with parents/guardians for all children receiving Title I services a compact that outlines how parents/guardians, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents/guardians will build and develop a partnership to help children achieve the state's high academic standards.

Documentation

A School-Parent Compact. The compact shall describe (all are required):

- The school's responsibility to provide high quality curriculum and instruction in a supportive and effective learning environment that enables children receiving Title I services to achieve the state's high academic standards;
- The parents'/guardians' responsibility to support their children's learning, such as monitoring attendance, homework completion, and television watching; volunteering in the classroom; and participating as appropriate in decisions related to the education of their children and positive use of extracurricular time; and
- The importance of communication between teachers and parents/guardians on an ongoing basis.

Guiding Questions

6.5   How does the Title I school ensure that the compact is jointly developed and discussed with parents/guardians at least annually?

6.6   What are the topics of the training and materials available to parents/guardians and families regarding how to work with their children and educators to improve achievement?

6.7   How do school staff members offer flexible meeting times to maximize family engagement?

Capacity Building, Parental Involvement

Requirement

Each school served with Title I funding shall build the capacity of parents/guardians to ensure effective involvement of parents/guardians and to support a partnership among the school, parents/guardians, and the community to improve student academic achievement.

Documentation

Documentation of opportunities for parents/guardians to build their capacity to ensure effective engagement to support student academic achievement.

Guiding Questions

6.8   What has the school found to be beneficial in meaningfully engaging parents/guardians in students' academic learning?

6.9   How does the school ensure that parental and community participation is promoted to include all parents/guardians of students receiving Title I services? This shall be inclusive of the population of the school, as well as those who are economically disadvantaged, English learners, or students with disabilities.

6.10   What professional development opportunities does the school provide staff regarding parental and community engagement?

7.   Parents' Right to Know Provisions

<u>Parent Notifications-- Teacher and Paraprofessional Qualifications</u>

Requirement

The school has processes in place to carry out the parents'/guardians' right to know provisions for teacher and paraprofessional qualifications and academic achievement in an understandable and uniform format and, to the extent practicable, in a language or format that parents/guardians can understand.

Documentation

- Communications developed for use in informing parents/guardians of their right to inquire about teacher and paraprofessional qualifications (*submitted via Reporting Calendar*);
- If applicable, communications developed for use in informing parents/guardians if their child has been taught by a teacher who is not qualified for four (4) or more consecutive weeks; and
- Communications developed for use in informing parents/guardians of each student's level of achievement on state academic assessments (NOTE: please do not include student-level data) (*Does not apply to schools in the first year*).

Guiding Questions

What systems are employed by the school to ensure the parents'/guardians' right to know provisions are recognized and effectively responded to? For example:

7.1   What is the process for annually informing parents/guardians, at the beginning of the school year, that they may request and receive information on the professional qualifications of teachers and paraprofessionals?

7.2   How does the school ensure information is provided to each individual parent/guardian on the level of achievement of their child on each of the state academic assessments?

7.3   What process is employed by the school to ensure they provide individual parents/guardians with timely notice that their child has been assigned, or taught for four (4) or more consecutive weeks in a core academic subject by, a teacher who is not qualified? (Core academic subjects include: English, reading or language arts, math, science, history, civics and government, geography, economics, the arts, and foreign languages.)

7.4   How do you ensure that the information provided to parents/guardians is in an understandable and uniform format and, to the extent practicable, in a language or format that the parent/guardian can understand?

Parent Notifications – English Learners

Requirement

If the school uses federal grant funds (under Title I or Title III of ESSA) to serve English learners (EL), the school shall inform the parents/guardians that their child/children have been identified for placement in a language instruction educational program (which includes instructional services provided to limited English proficient students for the purpose of developing and attaining English proficiency) no later than thirty (30) days after the beginning of the school year for students identified for participation in, or participating in, such a program. If a student has not been identified as EL at beginning of the school year, then the parents/guardians must be notified within two (2) weeks of their child's placement in a language instruction educational program.

Documentation

Communications developed for use in informing parents/guardians about students identified for participation in a language instruction educational program. Communications must include (all are required. Please remove/redact student names. Provide copies in English, Spanish, or other relevant languages):

- The reasons for identifying their child as being English learner (EL) and for placing their child in a language instruction educational program for EL students;

- The child's level of English proficiency as measured by Tennessee's English Language Proficiency assessment (WIDA) or screener;

- The method of instruction that will be used in the program, including a description of alternative programs;

- How the program will meet the educational strengths and needs of the child;

- How the program will help the child learn English and meet academic achievement standards for grade promotion and graduation;

- The program exit requirement, including the expected rate of transition from the program and the expected rate of graduation from secondary school;

- How the program will meet the objectives of an individualized education program (IEP) for a child with a disability; and

- The parents'/guardians' rights in writing, including:
  - The right to have their child immediately removed from a language instruction

educational program on their request;

- o The options that parents/guardians have in declining enrollment of their child in such a program or in choosing another program or method of instruction, if available; and
- o Written guidance assisting parents/guardians in selecting among various programs and methods of instruction, if more than one program or method is offered.

Guiding Questions

7.5 How do you inform parents/guardians of the educational offerings within thirty (30) days of being assessed for a language instruction educational program?

7.6 What process do you have in place for students who have been enrolled in the school since the previous school year?

7.7 For new enrollees, what process do you have in place to provide parental notifications within two (2) weeks of a child being placed in a program?

7.8 How do you ensure that the information provided to parents/guardians is in an understandable and uniform format and, to the extent practicable, in a language and format that the parent/guardian can understand?

8. Title I, Part A and Title IX– Coordination to Serve Students Experiencing Homelessness

Requirement

Schools will ensure that students experiencing homelessness receive academic and educationally-related support services as identified by student needs.

Documentation

- List of supplemental academic services provided to students experiencing homelessness and their corresponding funding sources;
- List of supplies and educationally-related support/services provided to students experiencing homelessness and their corresponding funding sources;
- Policies/practices outlining how the school supports the unique needs of unaccompanied youth experiencing homelessness;
- Procedures for tracking and reporting required data, such as the homeless immunization report and input of correct codes into the student management system and EIS; and
- Educational rights posters (copies).

Guiding Questions

8.1   How are the needs of students experiencing homelessness identified?

8.2   How does the school ensure barriers are reduced for successful enrollment, receiving basic needs, addressing hunger, providing health referrals, obtaining proof of immunization, and attendance issues?

8.3   What are some examples of successful academic services provided to students experiencing homelessness?

8.4   How does the school make students, parents/guardians, and the community aware of the rights of students in transition? Are educational rights of homeless students posted and, if so, where?

8.5   Describe professional development opportunities offered to staff related to the requirements of serving homeless students?

8.6   How does the school ensure that information about homeless students is protected under FERPA?

9. Title I, Part A-- Certification and Licensure Requirements

Requirement

All administrators, teachers, and paraprofessionals teaching in a program supported with Title I funding must meet appropriate state certification and licensure requirements, including any requirements for certification obtained through alternative routes to certification.

Documentation

- Documentation of all teachers' licenses (*submitted via Reporting Calendar*);
- Documentation of all paraprofessionals' qualifications as required by State Board Rule/Policy; and
- Written plan to ensure that no non-qualified teachers and paraprofessionals are paid with Title I, Part A or Title II, Part A funds (*submitted via Policy Audit*).

Guiding Questions

9.1   Describe the school's process to ensure that all instructional paraprofessionals and teachers meet state certifications and licensure requirements prior to employment.

9.2   Has the school experienced recent changes in senior management (administration), teachers, or paraprofessionals?

10.   Title I, Part C-- Migrant Students

Requirement

Title I, Part C is designed specifically to benefit children and youth who qualify for migrant services.

Documentation

- Procedure for identification of migrant students, including administering occupational surveys each year to all students and the process for reporting those surveys with "yes" responses (*submitted via Policy Audit*);
- Copy of occupational survey; and
- Process for entering and verifying data on migrant students into SIS on a frequent basis (if applicable).

Guiding Questions

10.1   Describe the process for communicating with migrant students and families in a language and manner they understand (if applicable).

10.2   Describe the types of services offered to migrant students (if applicable).

10.3   How are migrant families engaged to solicit input on how the program could be improved to address their children's needs (if applicable)?

11. Title I and Title III-- English Learners and Immigrant Students

Requirement

The school must demonstrate that its program for English learners (ELs) is designed to ensure that EL students develop high levels of academic achievement in English in core academic subjects.

Documentation

- Home Language Survey (HLS);
- School plan for assessing and ensuring teacher fluency in reading, writing, speaking, and listening for all teachers working with ELs (*submitted via Policy Audit*);
- Documentation of annual training provided to subject area and regular education classroom teachers on appropriate accommodations and modifications for ELs and meeting the unique needs of ELs;
- Documentation that ESL teachers receive at least yearly training on WIDA standards, working with colleagues to provide appropriate accommodations and modifications for ELs, etc.;
- Procedures for entering and verifying data related to EL and immigrant students in both the local student management system and EIS;
- Documentation that EL students are receiving at least the minimum amount of required ESL services each day;
- List of ESL service delivery models employed by the school; and
- Procedure or policy for identification of EL and immigrant students (*submitted via Policy Audit*).
- NOTE: During the on-site visit LEA staff will pull random EL student files to check for proper documentation, including the HLS, and documentation of monitoring and evaluating the academic progress of ELs (*documentation to be reviewed is outlined in the State Board's English Learner Monitoring Procedures*).

Guiding Questions

11.1   Discuss the process for administering the HLS and maintaining original documentation.

11.2   How does the school ensure that ELs have the same level of access to resources, programming, and services as all other students?

11.3   What is the process for monitoring, evaluating, and documenting the academic progress of ELs

and transition ELs?

11.4   How does the school monitor and limit the number of retentions of ELs?

11.5   Describe how the school ensures that at least one (1) hour of direct ESL service is provided daily by an ESL endorsed teacher to ELs with WIDA ACCESS or W-APT scores below 3.6.

11.6   What is the process and timeline for determining that an EL qualifies for special education services (and ruling out limited English proficiency as a qualifying factor)?

11.7   How are English language acquisition needs met for those ELs whose parents/guardians waive direct services?

12.   Title II, Part A– Teacher and Principal Training and Recruiting

Requirement

The school shall allocate resources to carry out activities allowed under Title II, Part A that are based on the analysis of the needs assessment and are aligned with Tennessee State Academic Standards and/or the Model Academic Standards in core academic areas. All activities shall be driven by scientifically-based research and have a sustainable, measurable, and positive impact on student academic achievement.

Documentation

- Documentation to support that the activities under Title II are based on the analysis of needs assessment, are aligned with Tennessee State Academic Standards or the Model Academic Standards in core academic areas, are driven by scientifically based research, and have impact on student achievement (*submitted via E-Plan/ School Improvement Plan*).

Guiding Questions

12.1   What is the school's process to ensure that activities are based on the analysis of the needs assessment?

12.2   What process is used by the school to ensure that the curriculum is aligned to the Tennessee State Academic Standards and/or the Model Academic Standards in core academic areas?

### 13.	IDEA-- Special Education Services for School-Aged Children

Requirement

The Individuals with Disabilities Education Act (IDEA) is a federal law ensuring services to children and youth with disabilities. IDEA, Part B governs the provision of special education and related services to children and youth with disabilities (ages 3-21). (34 CFR Part 300)

Documentation

- Documentation of eligibility meetings, IEP meetings, and reevaluation planning meetings for students eligible for special education and related services to include evidence of attendance and participation of required participants (*documentation reviewed as part of the IEP Audit during the site visit*);
- Written plan, policy, or procedures to ensure that special education teachers and relevant staff participate in the programmatic and financial planning and use of IDEA services and funding to support students with disabilities (*submitted via Policy Audit*);
- Process for reviewing data on special education students and making changes as needed;
- Procedure for determining if students are gifted (*submitted via Policy Audit*); and
- Process for reviewing policies and practices relating to discipline of students with disabilities, including monitoring the implementation and effectiveness of behavior intervention plans (BIPs) (*submitted via Policy Audit*).

Guiding Questions

13.1	How is student progress toward IEP goals communicated to parents/guardians and students, and what type of support and learning opportunities does the school provide to parents/guardians and families of students with disabilities?

13.2	How is the school monitoring to ensure students are making academic progress, and for high schools, that students are meeting requirements to earn a high school diploma?

13.3	Describe the school's process for monitoring the delivery of services and requirements related to students with disabilities.

13.4	Describe the training offered to SPED teachers, general education teachers, paraprofessionals, and other educators on writing and implementing IEPs.

13.5	How does the school ensure that services are provided to students with disabilities when they are in ISS or detention and that such removals from the classroom setting do not constitute a pattern of being in an alternate setting on a consistent basis?

13.6	Describe the different service delivery models (full inclusion, co-teaching, etc.) utilized by the

school.

13.7   Describe the transition planning process for students turning fourteen (14) years old and how the school ensures transition plans include appropriate and measureable post-secondary goals.

13.8   How does the school ensure that facilities and space for students with disabilities is equitable and that students with disabilities have access to highly effective teachers?

13.9   How does the school monitor and ensure academic progress of students with disabilities who receive homebound services, and how often do school personnel meet to review the placement?

13.10   How does the school monitor and ensure a seamless transition for preschool students into elementary school? (elementary schools only)

13.11   Describe how the school ensures that students with disabilities have the same opportunities as their non-disabled peers to participate in school activities and extracurricular offerings.

13.12   How does the school monitor disciplinary policies and practices to ensure any disparities for students with disabilities are remedied?

13.13   How does the school work with staff to ensure appropriate design of functional behavior assessments ("FBAs") and behavior intervention plans (BIPs)?

14.   Fiduciary Responsibilities

<u>Financial Management System Reports</u>

Requirement

Financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of federal awards, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions. (2 C.F.R. Part 200, §200.302 (a))

Documentation

- Copies of fully executed award agreements, approved budgets, and amendments to award agreements (*Submitted via E-Plan*); and
- Approved budget amendments, reporting calendar required reports, approved reimbursement requests, receipts of payments, and most recent financial audit (*submitted via Reporting Calendar, E-Plan, and to SBE Fed. Programs staff*).

Guiding Questions

14.1   Does the school have a financial management system?

14.2   Have there been any recent changes within the school's financial management system?

14.3   Does the school have written procedures for managing grant funds?

14.4   Does the school have written procedures to determine the allowability of costs to grants?

14.5   Does the school maintain records of fully-executed grant awards and amendments?

14.6   Does the school maintain records of approved budgets and amendments?

14.7   Has the school adhered to all reporting requirements?

14.8   Does the school maintain records of submitted and approved reimbursement requests?

14.9   Does the school track receipt of payments?

14.10   Does the school have a copy of its most recent financial audit?

14.11   Did the school receive any findings in its most recent financial audit? If so, have they been addressed?

<u>Financial Management System Requirements</u>

Requirement

The school's financial management system must be sufficient to trace funds to a level of expenditures adequate to establish that such funds have been used in accordance with federal statutes, regulations, and the terms and conditions of the federal award. (2 C.F.R. Part 200, §200.302 (a))

The school's financial management system must:

- Track federal funds separately by grant program;
- Identify, in its accounts, all federal awards received and expended, by federal program. This identification must include CFDA title and number, federal award identification number and year, name of the federal agency, and name of the pass-through entity;
- Have records that adequately identify the source and application of funds for federal-funded activities;
- Have records that contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and be supported by source documentation;
- Contain accurate, current, and complete information to support financial results of each federal award or program; and
- Be able to compare expenditures with approved grant budgeted amounts.

Documentation

- Records that show (*submit only if specifically requested by Fed. Programs team*):
    - Each award/grant's CFDA title and number, federal award identification number and year, name of the federal agency, and name of the pass-through entity
    - Amount of funds awarded under the grant
    - How the funds will be used
    - Funds spent
    - Funds received
    - Remaining funds not yet used
    - Total cost of the project/program
    - Share of the cost provided from other sources
    - Allocation of cost
    - Budget lines for each general area of planned expenditures
    - Tracking of expenditures and available balances against each budget line
    - Posting of expenditures as they occur directly to the appropriate budget line within the grant's accounting record
    - Prior approval for proposed budget changes before expenditures are made

- Cash management procedures (*submitted via Policy Audit*)

Guiding Questions

14.12   Does the school have written accounting policies and procedures? If yes, please provide a copy. If no, please explain how transactions are recorded, cash disbursements are made, and account system is managed.

14.13   Are the school's financial reports prepared on a cash basis or accrual basis?

14.14   Can the school's accounting system identify and track grant awards separately?

14.15   Can the school's accounting records separate the receipts and payments of an award from the receipts and payments of the school's other activities?

14.16   Can the school's accounting system record expenditures on the award according to budget categories such as salaries, supplies, travel and equipment? If no, please explain.

14.17   Does the school have procedures for authorizing a transaction and recording the transaction in the accounting record/system?

<u>Leave, Compensation, and Time and Effort Policies</u>

Requirement

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. (2 C.F.R. Part 200, Subpart E, §200.430(i))

These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the sub-recipient;
- Reasonably reflect the total activity for which the employee is compensated by the sub-recipient;
- Encompass both federally-assisted and all other activities;
- Comply with established accounting policies and practices of the sub-recipient; and
- Support the distribution of the employee's salary or wages.

The school must also have policies/procedures regarding compensation and granting leave time for

personnel. Policies and procedures must be consistently applied to all personnel. (Uniform Grants Guidance 200.430 200.431)

Documentation

- Time and effort policy (*submitted via Policy Audit*);
- Leave and compensation policies (*submitted via Policy Audit*);
- Salary schedule and documentation of approval of alternative salary schedule (if applicable) (*submitted via Policy Audit*);
- Written description of the procedures used by the sub-recipient to determine an individual's charges that are allowable and properly allocated to the applicable grant. The written description should include the following:
  - Who determines whether an individual is eligible to be claimed on the grant;
  - How it is determined that an individual is allowable to be claimed on the applicable grant (i.e., Uniform Grant Guidance, grant requirements, LEA federal programs technical assistance);
  - How the distribution of the individual's time is determined, how work time is documented by the individual, and how time worked is recorded into the payroll system;
  - How compensation is allocated within the payroll system based on distribution of the individual's time worked;
  - Who prepares claims for the applicable grants;
  - The process to verify that the claim matches the actual compensation paid the individual;
  - Who reviews claims;
  - Who signs claims; and
  - Who files claims with federal programs team.
- Sample supporting documentation for one employee identified in the budget filed with federal programs for each applicable grant. The individual to be sampled will be determined by the federal programs team. Supporting documentation for the individual selected shall include the following:
  - Payroll report for the individual selected from July 1 to current date. The payroll report should include the following. If it does not, attach the following information in addition to the payroll report:
    - Dates of payroll;
    - Compensation amount paid;
    - General ledger account coding;
    - Total activity for which the employee is compensated, not exceeding 100% of

compensated activities;

- Documentation supporting the actual hours worked and how the compensation is allocated for any individual whose compensation is allocated among more than one activity or cost objective; more than one federal or federal and non-federal award, more than one indirect or direct and indirect cost activity; and
- PAR or semi-annual documentation.

Guiding Questions

14.18   Does the school have a payroll system?

14.19   Can the school's payroll system generate payroll reports? If so, how often?

14.20   What documents (e.g., work schedule, class schedule, etc.) does the school use to support actual time worked?

14.21   Does the school have a system for tracking and certifying the time and effort of employees paid from grant funds?

14.22   Does the school have a time and effort policy?

14.23   Is each employee's salary stated in an employment letter or contract?

14.24   Does the school have written policies for fringe benefits provided to employees?

<u>Equipment/Inventory Policies</u>

Requirement

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, are required until disposition takes place. At a minimum, procedures will meet the following requirements:

- Property records must be maintained;
- A physical inventory of the property must be taken and the results reconciled with the property records annually;
- A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated and local law enforcement must be notified and a police report filed when it is discovered equipment has been stolen;
- Adequate maintenance procedures must be developed to keep the property in good condition;

and

- If the sub-recipient is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return. (2 C.F.R. Part 200, Subpart D, §200.313(d))

Documentation

- School policy on capitalization of equipment, including threshold used to determine when equipment is determined to be a capital item (*submitted via Policy Audit*);
- Property/Inventory records that include (all are required) (*submit only if specifically requested by Fed. Programs team*):
  - o A description of the property;
  - o A serial number or other identification number;
  - o The source of funding for the property including the Federal Award Identification Number (FAIN) found on the sub-award received from the district;
  - o Who holds title;
  - o The acquisition date;
  - o The cost of the property and percentage of federal funds used for the property;
  - o The location of the property;
  - o Use and condition of the property; and
  - o Any disposition data including the date of disposal and sale price of property.
- A separate inventory form for equipment purchased with IDEA funds (*submit only if specifically requested by Fed. Programs team*);
- Documentation that a physical inventory of the property is taken and the results are reconciled with property records at least once each year, including:
  - o Description of how the inventory was taken;
  - o Documentation reflecting a check off of items listed in the property records or equivalent support that a physical inventory was taken; and
  - o Date of the inventory and date of most recent prior inventory.
- Written description of the procedures in place to prevent and investigate loss, damage, or theft to equipment or supplies (*submitted via Policy Audit*); and
- Written description of the policy when selling property that has been purchased with grant funds (*submitted via Policy Audit*).

Guiding Questions

14.25   What procedures are in place to ensure that materials and equipment purchased with grant funds are included in the school's property management system?

14.26   What procedures are in place to ensure that new property, purchased with federal funds, is included in the school's property management system? How is the person responsible for property management made aware of new purchases?

14.27   What procedures are in place for proper disposal of equipment, including ensuring the highest possible return if the school is authorized or required to sell equipment? How does the school ensure proper disposal of equipment with a fair market value of $5,000 or more?

14.28   What maintenance procedures are in place to ensure property is kept in good condition?

<u>Reasonable, Necessary, Allocable</u>

Requirement

Costs must meet the following general criteria in order to be allowable under federal awards:

- Be necessary and reasonable;
- Be allocable;
- Conform to 2 C.F.R. Part 200 or the federal award requirements as to types or amount of cost items;
- Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities and be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost;
- Be determined in accordance with generally accepted accounting principles (GAAP);
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program; and
- Be adequately documented. (2 C.F.R. Part 200, Subpart E, §200.403)

Documentation

- Expenditure reports (one for each grant) demonstrating that funds were spent as approved in each grant budget (*submit only if specifically requested by Fed. Programs team*) (NOTE: This documentation is required even if the school has a third-party grant administrator assisting with the grant); and
- Written description of the procedures used by the school to determine the cost is allowable and properly allocated to the applicable grant.

Guiding Questions

14.29   What is the school's process to determine which expenses are applied to each federal award?

14.30   Who is involved in the process to determine which expenses are applied to each federal award?

Conflict of Interest

Requirement

The school must establish conflict of interest policies for federal awards and disclose in writing any potential conflict of interest to the pass-through entity (district) in accordance with applicable federal awarding agency policies. (2 C.F.R., Part 200, §200.112 and §200.318)

Documentation

- Must have written standards of conduct covering conflicts of interest and governing the actions of employees. These written standards must include that no employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest (*submitted via Policy Audit*).

Guiding Questions

14.31   How is the school's conflict of interest policy implemented?

14.32   Does the school inform and train staff on the conflict of interest policy?

Procurements

Requirement

Schools must maintain records to detail history of procurement (all procurement with federal funds). (2 C.F.R., Part 200, §200.318) Records must show:

- Rationale for method of procurement;
- Selection of contract type;
- Contractor selection/rejection; and
- Basis for contract price.

Documentation

- Written procedures for procurement that show the following (*submitted via Policy Audit*):

    o   Clear and accurate description of technical requirements;

    o   Minimum essential characteristics;

    o   Minimum product specifications;

    o   Identification of all requirements bidders/contractors must fulfill;

- o Identification of factors used in evaluating bids/proposals;
- o Prequalification lists that are current and include enough qualified sources to ensure open and free competition;
- o Maintenance of procurement files/records;
- o Monitoring of service provisions;
- o Procurement documents:
  - Type of procurement document used (purchase order or requisition); and
  - How procurement documentation is generated. If paper copies, where are those kept and who has access? If electronic, how does the school ensure that only certain people have access? Are the documents pre-numbered?
- o When a purchase is made, the type of information that must be contained on the purchase order or requisition:
  - Should include a description of the services to be performed or goods to be delivered;
  - A location where the services are to be performed or goods to be delivered; and
  - The appropriate dates of service or delivery.
- o Where is the documentation kept once the purchase is made and what other documentation is maintained with it? Are they recorded in a log?
- o Responsibilities:
  - If purchase order/requisition, what position requests the document;
  - What position fills it out and what position provides approval; and
  - If a contract, what position writes the contract and what position provides approval.
- o Required Number and Types of Quotations:
  - How many bids are required for each purchase threshold;
  - Are bids oral or written (How are they received, if written);
    - Bids must be received before a purchase order, requisition, or contract is made;
  - What position is responsible for obtaining the bids; and
  - What documentation is required and where is it maintained.

Guiding Questions

14.33   Does the school have written procurement procedures?

14.34   Does the school use some form of cost or price analysis, and is it documented in the procurement files in connection with every procurement action? (For price analysis, this would mean keeping copies of all the documentation of the prices and vendors that were compared, identifying which vendor was chosen, and stating why that vendor was chosen. For cost analysis, it would mean keeping written documentation of the determination of whether a cost was reasonable, allocable

to that grant, and allowable for that grant.)

14.35   Does the school monitor the delivery of services from contractors/vendors?

14.36   Is the assignment of authority clearly defined to issue a purchase order and to contract for goods and services?

<u>Travel Policy</u>

Requirement

The school must have a policy/procedure in place to authorize, verify, and reimburse travel expenditures (Uniform Grants Guidance 200.474, 200.464). For travel costs charged directly to a federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the district's or school's established policy. (2 C.F.R § 200.474(b))

Documentation

- School policy or procedure on travel expenses that covers reimbursement for travel costs including lodging, meals, and mileage expenses (*submitted via Policy Audit*).

Guiding Questions

14.37   Describe the process for employees to submit for travel reimbursement. What documentation is required, and what position processes reimbursement requests?

14.38   What is the process for authorization of employee travel?

14.39   Does the school allow the use of purchase cards? If so, what is the school's policy with regard to use of the purchase cards?

15.   Additional Requirements

Personally Identifiable Information

Requirement

Schools must take reasonable measures to protect Personally Identifiable Information (PII). (2 C.F.R., Part 200, §200.82, and §200.303) Sensitive information that should be protected includes an individual's first name or first initial and last name in combination with any one or more types of information, including, but not limited to: social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, or educational transcripts.

Documentation

- Written policy/procedures for the protection of Personally Identifiable Information (PII) (*submitted via Policy Audit*).

Guiding Questions

15.1   How does the school ensure that written policy/procedures for protecting PII are followed?

15.2   Does the school have systems in place to support the protection of PII? What are they?

Record Retention Period

Requirement

Financial records, supporting documents, statistical records, and all other school records pertinent to a federal award must be retained for a period of three (3) years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the pass-through entity. (2 C.F. R., Part 200, Subpart D, § 200.333)

The following are exceptions:

- If any litigation, claim, or audit is started before the expiration of the three- (3) year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken;
- When the school is notified in writing by the pass-through entity (district) to extend the retention period; and

- Records for real property and equipment acquired with federal funds must be retained for three (3) years after final disposition.

Documentation

Schools must have a record retention policy that is aligned with federal and State Board requirements (*submitted via Policy Audit*).

Guiding Questions

15.3   Does the school have a record retention policy, and how does the school ensure it is followed?

15.4   Does the school's record retention policy meet federal requirements?

15.5   Has the school reviewed and implemented the State Board's record retention requirements?

Additional Resources

- Uniform Grant Guidance (UGG):

    http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html

- 2 CFR Part 200:

    http://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

- 34 CFR Part 300:

    http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr300_main_02.tpl

- U.S. Government Accountability Office (GAO) Standards for Internal Control in the Federal Government (Green Book):

    http://www.gao.gov/greenbook/overview

- State of Tennessee Internal Control and Compliance Manual:

    https://www.comptroller.tn.gov/la/pdf/20150202ICCManual_Complete.pdf

- State Board of Education Operating Policies and Procedures for Implementation and Administration of Federal Education Programs:

    http://tn.gov/sbeschools/topic/procedure-documents

- State Board of Education LEA policies:

    https://www.tn.gov/sbeschools/district-resources/district-resources-redirect/district-policies.html